Wrixon & Vennes

Chartered Accountants

THE CITY OF FORT ST. JOHN

Financial Statements
for the Year Ended 31 December 1985
and Auditors' Report.

THE CITY OF FORT ST. JOHN

MAYOR
B.E.A. PALMER

ALDERMEN

D.E. Bodnar	E.I. Graham	E.E. Little
E.D. Frazer	W.R. Gretzinger	J.J. Temple

COUNCIL REPRESENTATIVES

LIBRARY BOARD.....Alderman Bodnar
UNION BOARD OF HEALTH.....Alderman Frazer
REGIONAL DISTRICT PEACE RIVER-LIARD.....Alderman Temple
ARTS COUNCIL.....Mayor Palmer
DOWNTOWN REVITALIZATION.....Alderman Bodnar
CHAMBER OF COMMERCE.....Alderman Temple
TRAFFIC SAFETY COMMITTEE.....Alderman Graham
PARKS AND RECREATION COMMISSION.....Alderman Little

OFFICERS 31 DECEMBER 1985

MUNICIPAL MANAGER.....R.H. Blackwood
MUNICIPAL TREASURER.....F.M. Verseef
MUNICIPAL CLERK.....S.E. Kary
CO-ORDINATOR OF ENGINEERING.....E.A. Wallace
PUBLIC WORKS SUPERINTENDENT.....E.C. Doyscher
RECREATION DIRECTOR.....S.J. Scott
FIRE CHIEF.....D.A. Stewart
BUILDING INSPECTOR.....K.L. Christianson

SOLICITORS

Pomeroy & Harrison

BANKERS

Canadian Imperial Bank of Commerce

AUDITORS

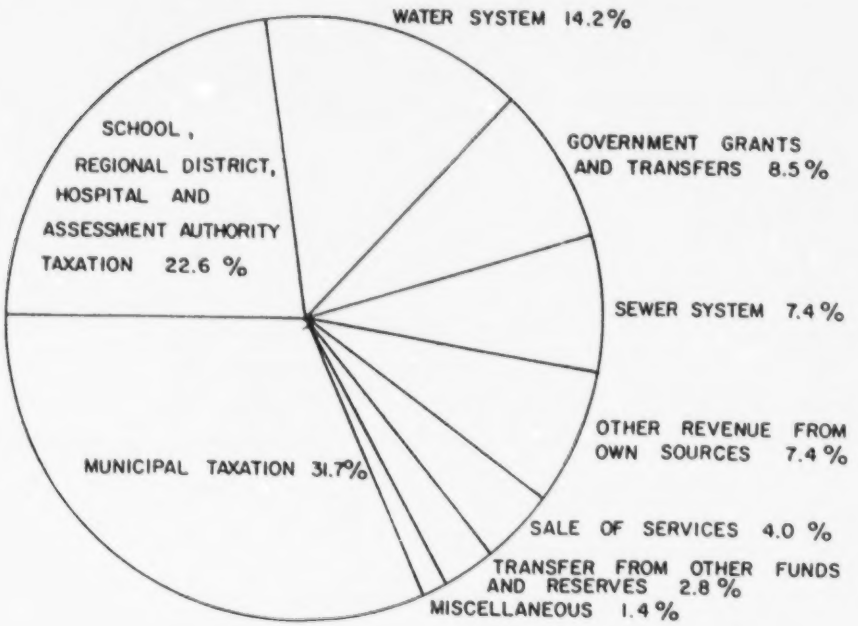
Wrixon & Vennes

POLICE

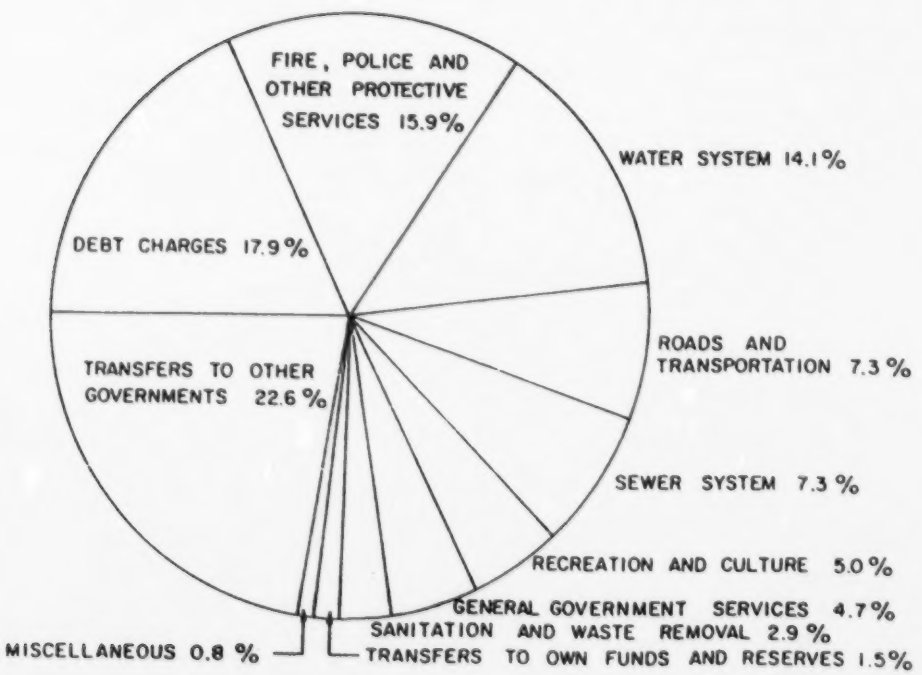
Royal Canadian Mounted Police

THE CITY OF FORT ST. JOHN

SOURCE OF FUNDS


WATER SYSTEM 14.2%
GOVERNMENT GRANTS AND TRANSFERS 8.5%
SEWER SYSTEM 7.4%
OTHER REVENUE FROM OWN SOURCES 7.4%
SALE OF SERVICES 4.0%
TRANSFER FROM OTHER FUNDS AND RESERVES 2.8%
MISCELLANEOUS 1.4%
MUNICIPAL TAXATION 31.7%
SCHOOL, REGIONAL DISTRICT, HOSPITAL AND ASSESSMENT AUTHORITY TAXATION 22.6%

APPLICATION OF FUNDS


FIRE, POLICE AND OTHER PROTECTIVE SERVICES 15.9%
WATER SYSTEM 14.1%
DEBT CHARGES 17.9%
ROADS AND TRANSPORTATION 7.3%
TRANSFERS TO OTHER GOVERNMENTS 22.6%
SEWER SYSTEM 7.3%
RECREATION AND CULTURE 5.0%
GENERAL GOVERNMENT SERVICES 4.7%
SANITATION AND WASTE REMOVAL 2.9%
MISCELLANEOUS 0.8%
TRANSFERS TO OWN FUNDS AND RESERVES 1.5%

THE CITY OF FORT ST. JOHN

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General Fund	- balance sheet
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	- operating fund revenue and expenditure
Water Fund	- balance sheet
	- operating fund surplus and equity in capital assets
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Sewer Fund	- balance sheet
	- operating fund surplus and equity in capital assets
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Transit Fund	- balance sheet
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	- operating fund revenue and expenditure
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Notes to financial statements

Schedule 1 - General fund long term debt
Schedule 2 - Water fund long term debt
Schedule 3 - Sewer fund long term debt
Schedule 4 - Government grants to municipality or ratepayers
Schedule 5 - General fund departmental expenditure

Chartered Accountants

Suite 201
10139 - 100th Street
Fort St. John, B.C.
V1J 3Y6
(604) 785-5645

To the Mayor and Council of
The City of Fort St. John, B.C.:

We have examined the balance sheets of the City of Fort St. John as at 31 December 1985 and the statements of operating fund surplus and equity in capital assets and statements of operating fund revenue and expenditures for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion these financial statements present fairly the financial position of the City as at 31 December 1985 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted for British Columbia Municipalities after giving retroactive effect to the change in the method of accounting for depreciation as explained in Note 5 to the financial statements, applied on a basis consistent with that of the preceding years.

Wrixon + Vennes

Auditors

Fort St. John, B.C.
20 March 1986

THE CITY OF FORT S

GENERAL FUND BALANCE

AS AT 31 DECEMBER

ASSETS

	1985	1984
OPERATING FUND		
Cash	$ 790,906	$ 15,347
Accounts receivable		
Federal Government	12,289	6,569
Province of British Columbia	892,864	624,507
Taxes - current	1,429,744	1,819,520
- arrears	816,448	893,622
Other	238,826	222,787
Due from other funds	45,797	25,138
Inventory, Note 1	38,385	23,995
Property held for resale	193,135	193,135
Property acquired for taxes subject to redemption	511,709	725,130
Property acquired for taxes deeded to municipality	1,271,050	1,020,111
Prepaid expenses	57,748	84,097
Deposit - Municipal Finance Authority	1,112,679	1,137,606
Accrued revenue	4,860	4,860
	7,416,440	6,796,424
CAPITAL FUND		
Due from other funds	323,915	329,514
Fixed assets, Notes 1 and 2	24,640,164	24,681,525
	24,964,079	25,011,039
	$32,380,519	$31,807,463

ON BEHALF OF THE MUNICIPALITY

THE CITY OF FORT ST. JOHN

GENERAL FUND BALANCE SHEET

AS AT 31 DECEMBER 1985

1984	LIABILITIES	1985	1984
	OPERATING FUND		
$ 15,347	Bank indebtedness	$ -	$ 290,544
6,569	Accounts payable		
624,507	Federal Government	438,831	214,946
1,819,520	Province of British Columbia	392,684	631,395
893,622	Regional and other local governments	22,225	17,212
222,787	Other	804,925	522,335
25,138	Due to other funds	2,555,057	1,678,195
23,995	Other liabilities	853,469	891,522
193,135	Allowance for future expenditure	1,107,037	1,175,369
725,130	Reserve - Municipal Finance Authority	1,112,679	1,137,606
1,020,111	Surplus	129,533	237,300
84,097			
1,137,606		7,415,440	6,796,424
4,860			
6,796,424	CAPITAL FUND		
	Due to other funds	-	129,335
	Holdbacks	-	100
329,514	Long term debt, Note 3		
24,681,525	Debenture Debt, Schedule 1	8,631,580	9,421,460
	Mortgages payable	-	100,000
25,011,039	Equity in capital assets	16,332,499	15,360,144
$31,807,463		24,964,079	25,011,039
		$32,380,519	$31,807,463

THE CITY OF FORT ST. JOHN

GENERAL OPERATING FUND SURPLUS AND EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED 31 DECEMBER 1985

SURPLUS

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 237,300	$ 140,108
Adjustment to prior years surplus	-	(9,871)
ADJUSTED BALANCE, BEGINNING OF YEAR	237,300	130,237
Appropriation to operating revenue	107,767	-
	129,533	130,237
Surplus for the year	-	107,063
BALANCE, END OF YEAR	$ 129,533	$ 237,300

EQUITY IN CAPITAL ASSETS

BALANCE, BEGINNING OF YEAR	$15,360,144	$13,341,976
Adjustment of prior years depreciation, Note 5	-	1,200,740
ADJUSTED BALANCE, BEGINNING OF YEAR	15,360,144	14,542,716
Contributions received from		
Operating fund		
For acquisition of fixed assets	21,513	19,111
For debt reduction	942,886	784,933
Provincial Government	-	5,000
Reserve funds	-	41,415
Interest earned	27,596	27,227
Actuarial additions	34,841	18,849
Proceeds on sale of fixed assets	9,175	175
1% MFA cash deposit refund	14,712	-
Assets sold and written off	(66,938)	(179)
Contributions to reserve funds	(9,175)	-
Debt issue costs	(2,255)	(79,103)
	$16,332,499	$15,360,144

CITY OF FORT ST. JOHN

GENERAL OPERATING FUND REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
REVENUE		
Taxation, Note 4	$4,554,384	$4,703,013
Grants in lieu of taxes	135,927	124,210
Services provided to other governments	210,768	215,495
Sale of services		
Garbage collection	341,469	344,777
Cemetery fees	20,020	24,929
Recreation and cultural	210,563	177,785
Other revenue from own sources		
Licenses and permits	144,340	141,946
Parking meter fees and fines	52,622	61,075
Rent	212,628	214,309
Interest earned	45,016	2,624
Renalties and interest on taxes	564,672	692,692
Other	47,344	57,874
Unconditional transfers		
Provincial governments	604,967	614,408
Other local governments	114,589	108,477
Conditional transfers		
Federal government and agencies	-	4,356
Provincial government and agencies	298,720	259,991
Regional and local governments	70,632	73,764
Transfer from other funds and reserves	464,508	360,907
	8,093,169	8,182,632
EXPENDITURE		
General government, Schedule 5	672,833	663,287
Protection to persons and property, Schedule 5	2,285,966	2,244,590
Transportation, Schedule 5	1,090,552	1,241,651
Sanitation and waste removal	414,081	423,407
Public health and welfare	34,805	36,539
Environmental development services	41,445	23,223
Recreation and cultural services, Schedule 5	712,049	687,000
Debt charges		
Interest on temporary borrowing	87,644	199,692
Principal	942,886	784,933
Interest	1,290,555	939,990
Foreign exchange	247,054	200,745
Sundry	15,458	3,115
Capital expenditure	21,513	19,111
Transfers to own funds and reserves	236,328	608,286
	8,093,169	8,075,569
	$ -	$ 107,063

THE CITY OF FORT ST. JOHN

WATER FUND BALANCE SHEET

AS AT 31 DECEMBER 1985

ASSETS

	1985	1984
OPERATING FUND		
Due from other funds	$ 1,019,663	$ 1,244,938
Inventory, Note 1	62,069	56,708
Deposit - Municipal Finance Authority	608,068	508,798
	1,689,800	1,810,444
CAPITAL FUND		
Due from other funds	340,469	328,583
Fixed assets, Notes 1 and 2	8,993,732	8,797,171
	9,334,201	9,125,754
	$11,024,001	$10,936,198

LIABILITIES

OPERATING FUND		
Due to other funds	$ -	$ 328,583
Other liabilities	118,801	119,002
Reserve - Municipal Finance Authority	608,068	508,798
Other reserves	858,307	758,307
Surplus	104,624	95,754
	1,689,800	1,810,444
CAPITAL FUND		
Short term borrowing	-	725,000
Due to other funds	-	86,165
Other liabilities	-	25,075
Long term debt		
Debenture debt, Schedule 2, Note 3	5,709,029	4,892,792
Equity in capital assets	3,625,172	3,396,722
	9,334,201	9,125,754
	$11,024,001	$10,936,198

THE CITY OF FORT ST. JOHN

WATER OPERATING FUND SURPLUS AND EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED 31 DECEMBER 1985

SURPLUS

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 95,754	$ 45,880
Adjustment of prior years surplus	-	(4,235)
ADJUSTED BALANCE, BEGINNING OF YEAR	95,754	41,645
Surplus for the year	8,870	54,109
BALANCE, END OF YEAR	$ 104,624	$ 95,754

EQUITY IN CAPITAL ASSETS

BALANCE, BEGINNING OF YEAR	$3,396,722	$3,146,178
Contributions received from		
Operating fund		
For acquistion of fixed assets	1,978	4,607
For debt retirement	206,729	200,608
Acturial additions	17,034	9,862
Interest earned	29,404	35,467
Debt issue costs	(26,695)	-
BALANCE, END OF YEAR	$3,625,172	$3,396,722

THE CITY OF FORT ST. JOHN

WATER OPERATING FUND REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
REVENUE		
User rates	$ 935,187	$ 918,915
Connection fees	160	1,200
Frontage tax	310,722	316,688
Water facilities grant	775,628	669,780
Interest earned	12,140	-
Sundry	8,726	7,737
	2,042,563	1,914,320
EXPENDITURE		
Administration, billing and collections	301,661	316,748
Purification and treatment	10,025	13,631
Service of supply	28,513	26,710
Hydrant maintenance	63,719	23,038
Transmission and distribution	183,901	157,213
Pumping	166,505	170,138
Debt charges		
Interest on temporary borrowing	25,041	-
Principal	206,729	200,608
Interest	769,406	709,484
Foreign exchange	176,215	138,034
Capital expenditure	1,978	4,607
Transfer to reserves	100,000	100,000
	2,033,693	1,860,211
SURPLUS FOR THE YEAR	$ 8,870	$ 54,109

THE CITY OF FORT ST. JOHN

SEWER FUND BALANCE SHEET

AS AT 31 DECEMBER 1985

ASSETS

	1985	1984
OPERATING FUND		
Due to other funds	$ 84,451	$ 212,706
Inventory, Note 1	32,371	33,262
Deposit - Municipal Finance Authority	409,736	296,860
	526,558	542,828
CAPITAL FUND		
Due from other funds	494,959	134,368
Fixed assets, Notes 1 and 2	6,450,991	6,037,055
	6,945,950	6,171,423
	$7,472,508	$6,714,251

LIABILITIES

OPERATING FUND		
Due to other funds	$ -	$ 134,368
Other liabilities	15,676	15,676
Reserve - Municipal Finance Authority	409,736	296,860
Other reserves	67,053	67,053
Surplus	34,093	28,871
	526,558	542,828
CAPITAL FUND		
Due to other funds	-	136,037
Other liabilities	-	18,819
Short term borrowing	-	1,015,000
Long term debt		
Debenture debt, Schedule 3, Note 3	4,415,027	2,597,377
Reserve for future capital expenditure	116,245	116,245
Equity in capital assets	2,414,678	2,287,945
	6,945,950	6,171,423
	$7,472,508	$6,714,251

THE CITY OF FORT ST. JOHN

SEWER OPERATING FUND SURPLUS AND EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED 31 DECEMBER 1985

SURPLUS

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 28,871	$ 22,211
Adjustments of prior years surplus	-	(1,025)
ADJUSTED BALANCE, BEGINNING OF YEAR	28,871	21,186
Surplus for the year	5,222	7,685
BALANCE, END OF YEAR	$ 34,093	$ 28,871

EQUITY IN CAPITAL ASSETS

BALANCE, BEGINNING OF YEAR	$2,287,945	$2,121,559
Adjustment of prior years depreciation, Note 5	-	15,848
ADJUSTED BALANCE, BEGINNING OF YEAR	2,287,945	2,137,407
Contributions received from		
Operating fund		
For acquisition of fixed assets	545	3,073
For debt retirement	125,065	120,630
Acturial additions	16,631	12,331
Interest earned	34,784	14,504
Debt issue costs	(50,292)	-
BALANCE, END OF YEAR	$2,414,678	$2,287,945

THE CITY OF FORT ST. JOHN

SEWER OPERATING FUND REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
REVENUE		
User rates	$ 242,094	$234,289
Connection fees	-	600
Frontage tax and special assessments	288,855	293,538
Sewage facilities grant	522,684	341,074
Interest earned	6,070	-
	1,059,703	869,501
EXPENDITURE		
Administration, billing and collections	57,124	68,772
Collection system	61,452	67,176
Lift stations	48,460	49,878
Treatment and disposal	55,390	59,304
Debt charges		
Interest on temporary borrowing	12,521	-
Principal	125,065	120,630
Interest	513,971	395,297
Foreign exchange	176,055	93,925
Sundry	3,898	3,761
Capital expenditure	545	3,073
	1,054,481	861,816
	$ 5,222	$ 7,685

THE CITY OF FORT ST. JOHN

TRANSIT FUND BALANCE SHEET

AS AT 31 DECEMBER 1985

ASSETS

	1985	1984
Cash	$41,576	$27,041

LIABILITIES

Due to other fund	$36,899	$22,100
Surplus	4,677	4,941
	$41,576	$27,041

THE CITY OF FORT ST. JOHN

TRANSIT OPERATING FUND SURPLUS

FOR THE YEAR ENDED 31 DECEMBER 1985

SURPLUS

	1985	1984
BALANCE, BEGINNING OF YEAR	$4,941	$3,569
Deficit for the year	(264)	1,372
BALANCE, END OF YEAR	$4,677	$4,941

THE CITY OF FORT ST. JOHN

TRANSIT OPERATING FUND REVENUE AND EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
REVENUE		
Bus fares	$ 58,877	$ 65,569
Advertising	3,573	3,402
Other	1,202	1,288
Interest earned	1,142	1,622
Contribution from general revenue fund	119,632	124,193
Provincial government subsidy	161,493	170,306
	$345,919	$366,380
EXPENDITURE		
Administration	$ 5,160	$ 5,790
Urban Transit Authority	340,723	358,968
Miscellaneous	300	250
	346,183	365,008
DEFICIT FOR THE YEAR	$(264)	$ 1,372

CITY OF FORT ST. JOHN

RESERVE AND TRUST FUNDS BALANCE SHEET AND CHANGES IN EQUITY

AS AT 31 DECEMBER 1985

ASSETS

	Cemetery Care Fund I	Cemetery Care Fund II	Capital Asset Disposal Fund	Development Cost charge Reserve Fund	Capital Asset Reserve Fund	Tax Sale Reserve Fund	Equipment Replacement Reserve	1985	1984
Cash	$ 6,011	$13,513	$ 12	$ -	$196	$ 10	$ 12	$ 19,754	$ 14,463
Term deposits	40,800	20,600	-	-	-	57,000	-	118,400	118,400
Due from other funds	2,233	-	108,630	14,889	-	25,975	142,105	293,832	241,883
Investments	5,000	-	-	-	-	-	-	5,000	5,000
	$54,044	$34,113	$108,642	$14,889	$196	$82,985	$142,117	$436,986	$379,746

LIABILITIES

Due to other funds	$ 5,641	$ 5,490	$ -	$ -	$ -	$ -	$ -	$ 11,131	$ 2,345

EQUITY

BALANCE, BEGINNING OF YEAR	48,253	25,461	100,082	13,549	184	61,119	128,753	377,401	397,865
Plot sales	-	2,852	-	-	-	-	-	2,852	3,235
Memorial installation permits	150	310	-	-	-	-	-	460	420
Interest earned	5,657	2,990	8,560	1,340	12	7,366	4,189	30,114	39,624
Transfer to general revenue fund	(5,657)	(2,990)	-	-	-	-	-	(8,647)	(27,938)
Proceeds on disposal of fixed assets	-	-	-	-	-	-	9,175	9,175	1,500
Proceeds on sale of tax sale property	-	-	-	-	-	14,500	-	14,500	4,110
Equipment replacement	-	-	-	-	-	-	-	-	(41,415)
	48,403	28,623	108,642	14,889	196	82,985	142,117	425,855	377,401
BALANCE, END OF YEAR	$54,044	$34,113	$108,642	$14,889	$196	$82,985	$142,117	$436,986	$379,746

THE CITY OF FORT ST. JOHN

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1985

1. SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies of the city:

a) Inventories
Inventories are stated at the lower of cost and net realizable value.

b) Property Acquired For Taxes
Property acquired for taxes is valued at taxes outstanding plus a 5% administration fee and costs of securing property.

c) Investments
Investments are recorded at cost. Interest is recorded on the date received.

d) Fixed Assets
Property, machinery and equipment are stated at cost.

2. FIXED ASSETS

	1985	1984
General Fund		
Land	$ 1,500,444	$ 1,499,476
Buildings	5,687,123	5,683,037
Equipment	2,206,899	2,270,272
Engineering structures	15,245,698	15,228,740
	$24,640,164	$24,681,525
Water Fund		
Land	$ 365,715	$ 365,715
Buildings	3,582,910	3,410,173
Equipment	15,713	15,713
Engineering structures	5,029,394	5,005,570
	$ 8,993,732	$ 8,797,171
Sewer Fund		
Land	$ 203,847	$ 203,847
Buildings	120,358	120,358
Equipment	30,384	30,384
Engineering structures	6,096,402	5,682,466
	$ 6,450,991	$ 6,037,055

THE CITY OF FORT ST. JOHN

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1985

3. LONG TERM DEBT

a) The interest on bank loans is at bank prime.

b) Serial and debenture sinking funds are guaranteed as to principal and interest by the Province of Britsh Columbia.

c) U.S. Debt Issues
Included in long term debt outstanding are $6,069,600 of U.S. dollar issues. The equivalent Canadian dollar amount at 31 December 1985 is $8,439,779.

d) Future Principal Requirements, Including Sinking Fund Additions, on Existing Debt.

	General Fund	Water Fund	Sewer Fund
1986	$ 883,073	$ 257,211	$ 202,193
1987	796,758	253,028	213,930
1988	857,927	267,658	226,402
1989	924,931	283,185	239,678
1990	998,430	299,683	253,737
1991 and onwards	4,170,461	4,348,264	3,279,087
	$8,631,580	$5,709,029	$4,415,027

4. TAXATION

Taxation revenue comprises the following amounts:

	1985	1984
Total levies and special assessments	$8,521,343	$9,613,052
Transfer to own utilities		
Water operating fund	310,722	316,688
Sewer operating fund	288,855	293,538
Transit fund	119,632	124,193
Transfer to other governments		
Regional District	122,110	164,771
School District	2,958,714	3,818,858
Regional Hospital District	87,095	92,386
B.C. Assessment Authority	66,229	86,460
Municipal Finance Authority	934	1,215
Other	12,668	11,930
	3,966,959	4,910,039
General Municipal Purposes	$4,554,384	$4,703,013

THE CITY OF FORT ST. JOHN

NOTES TO FINANCIAL STATEMENTS

31 DECEMBER 1985

5. PRIOR PERIOD ADJUSTMENT

The balance of equity in capital assets at December 31, 1984 for both the General Capital Fund and Sewer Capital Fund previously reported as $13,975,033 and $2,269,387 respectively, have been restated to show an increase of $1,385,111 and $18,558 representing the cumulative amount of depreciation. Of the $1,385,111 and $18,558, $184,371 and $2,710 is applicable to 1984 and has been reflected in the changes in equity for that year. The remaining $1,200,740 and $15,848 is applicable to years prior to January 1984 and has been applied to equity at that date, previously reported as $13,341,976 and $2,121,559.

6. COMPARATIVE FIGURES

The comparative figures for 1984 have been reclassified to conform with the 1985 presentation.

SCHEDULE 1

THE CITY OF FORT ST. JOHN

GENERAL FUND LONG TERM DEBT

AS AT 31 DECEMBER 1985

SECURITY ISSUING BYLAW	PURPOSE	YEARS REMAINING	BALANCE OUTSTANDING 1985	1984
410	Recreation complex	7	$ 206,642	$ 229,646
411	Storm sewers	7	26,214	29,069
446	Storm sewers	10	102,110	109,695
477	Local improvements	0	-	47,741
478	Local improvements	0	-	16,024
497	Local improvements	1	111,927	214,989
498	Local improvements	1	14,524	27,898
531	Storm sewers	12	953,868	1,004,311
546	Local improvements	1	12,915	24,806
549	Local improvements	1	2,870	5,513
594	Local improvements	5	12,752	14,458
604	Local improvements	5	14,594	16,547
605	Local improvements	5	20,135	22,830
632	Local improvements	5	121,852	138,162
633	Local improvements	5	34,369	38,969
635	Local improvements	5	13,595	15,415
806	Local improvements	5	36,915	41,856
807	Local improvements	5	102,989	116,773
808	Storm sewers	5	35,891	40,695
809	Local improvements	5	202,896	230,053
810	Local improvements	5	291,126	330,093
811	Local improvements	5	12,199	13,832
812	Local improvements	5	49,559	56,192
813	Street lights	5	2,391	2,711
815	Storm sewers	5	279,670	317,103
855	Local improvements	7	648,198	724,018
890	Local improvements	10	50,000	-
892	Local improvements	7	146,096	163,184
893	Local improvements	7	121,787	136,033
895	Local improvements	7	44,935	50,191
897	Local improvements	7	273,911	305,951
898	Local improvements	7	113,185	126,429
901	Local improvements	7	715,641	799,350
902	Local improvements	7	373,594	417,294
931	Local improvements	9	360,834	392,000
932	Local improvements	10	37,847	-
941	R.C.M.P. building	19	2,763,809	2,850,000
945	Local improvements	8	319,740	351,629
			$8,631,580	$9,421,460

SCHEDULE 2

THE CITY OF FORT ST. JOHN

WATER FUND LONG TERM DEBT

AS AT 31 DECEMBER 1985

SECURITY ISSUING BYLAW	PURPOSE	YEARS REMAINING	BALANCE OUTSTANDING 1985	1984
252	Improvements	0	$ -	$ 10,000
267	Improvements	1	17,964	35,420
390	Water mains	6	98,292	110,558
448	Water mains	10	20,507	21,686
466	Treatment plant	12	568,952	599,308
472	Water mains	9	32,250	34,989
558	Water mains	12	50,826	53,538
818	Water mains	17	2,491,209	2,588,667
865	Water mains	17	199,025	206,361
875	Water mains	17	135,699	140,700
914	Water mains	17	521,989	541,228
946	Water mains	18	532,316	550,337
962	Water mains	20	1,040,000	-
			$5,709,029	$4,892,792

SCHEDULE 3

SEWER FUND LONG TERM DEBT

AS AT 31 DECEMBER 1985

SECURITY ISSUING BYLAW	PURPOSE	YEARS REMAINING	BALANCE OUTSTANDING 1985	1984
253	Sewer mains	0	$ -	$ 7,000
390	Sewer mains	7	98,607	110,912
435	Lagoon	8	171,233	189,975
441	Lagoon	7	251,167	276,899
448	Sewer mains	10	50,688	54,453
558	Sewer mains	12	34,137	35,958
819	Sewer mains	17	1,415,613	1,471,939
866	Sewer mains	17	434,237	450,241
958	Improvements	20	1,959,345	-
			$4,415,027	$2,597,377

SCHEDULE 4

THE CITY OF FORT ST. JOHN

GOVERNMENT GRANTS TO MUNICIPALITY OR RATEPAYERS

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
FEDERAL		
In lieu of taxes - sundry properties	$ 42,852	$ 27,496
Propane conversion	1,000	-
	$ 43,852	$ 27,496
PROVINCIAL		
In lieu of taxes - sundry properties	$ 93,075	$ 96,714
Emergency measures (P.E.P.)	660	981
Revenue sharing	604,967	614,408
Department of highways	1,118	1,064
Sewerage facilities assistance	522,683	341,074
Water facilities assistance	775,628	669,780
Provincial home owner's grant	986,091	980,726
	$2,984,222	$2,704,747

SCHEDULE 5

THE CITY OF FORT ST. JOHN

GENERAL FUND DEPARTMENTAL EXPENDITURE

FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
GENERAL GOVERNMENT		
Council indemnities	$ 65,429	$ 64,439
Administration	128,617	121,537
Finance	115,352	125,140
Travel and conventions	20,227	15,270
Elections	2,522	3,865
Telephone and postage	18,053	20,419
Grants to organizations and individuals	247,975	235,834
Building repairs and maintenance	54,055	58,733
Dues, licences and subscriptions	6,146	5,906
Sundry	14,457	12,144
	$ 672,833	$ 663,287
PROTECTIVE SERVICES		
Police protection	$1,150,659	1,186,606
Bylaw enforcement	49,291	52,311
Fire protection	876,395	821,788
Emergency measures	118,738	96,633
Building inspections	42,810	40,563
Animal and pest control	48,073	46,689
	$2,285,966	$2,244,590
TRANSPORTATION		
Common services	$ 174,235	$ 211,104
Road transport	720,533	822,268
Street lighting	114,585	110,250
Traffic services	31,863	39,505
Parking	48,449	55,152
Public transport	887	3,372
	$1,090,552	$1,241,651
RECREATION AND CULTURAL SERVICES		
Administration	$ 57,790	$ 53,493
Swimming pools	238,313	235,168
Arenas	342,987	322,952
Parks and playgrounds	65,478	68,601
Sundry	7,481	6,786
	$ 712,049	$ 687,000

THE CITY OF FORT ST. JOHN

1985 STATISTICS

Elevation	700m
Population 1985 Estimate	13,500
Area	1596.3 ha
Surfaced Roads	85.7 km
Gravelled and Earth Roads	37.2 km
Sewers (Storm and Sanitary)	135.3 km
Water Mains	104.6 km
Water Hydrants	326
Voters' List	5898
Building Permits	$ 2,514,000
Borrowing Power - Used	$13,693,607
Borrowing Power - Unused	$ 905,347

TAX RATES

	General	School	Hospital	Regional District	Assessment Authority	Finance Authority	Transit	Total
Residential	7.7900	7.2677	.1868	.2619	.1420	.0020	.2243	15.8747
Utilities	23.1000	19.1450	.6538	.9166	.4970	.0070	.7850	45.1044
Machinery		10.2110	.5230	.7333	.3976	.0056	.6280	12.4985
Industrial	23.1000	16.4100	.6351	.8904	.4828	.0068	.7625	42.2876
Business	23.1000	13.4020	.4576	.6416	.3479	.0049	.5495	38.5035
Seasonal	9.3000	5.4700	.1868	.2619	.1420	.0020	.2243	15.5870
Farm	4.1900	5.4700	.1868	.2619	.1420	.0020	.2242	10.4770

ASSESSMENTS 1985

NET TAXABLE ASSESSED VALUES:

Municipal	286,673,702
School - Residential	199,503,535
School - Non Residential	109,994,035
Hospital	303,331,670